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Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

SC

UNITED STATES OF AMERICA and  
JOHN BORCHELT, Revenue Officer,

Petitioners,

v.

DANA OLSON,

Respondent.

CV

08  
NO.

1268

VERIFIED PETITION TO  
ENFORCE INTERNAL  
REVENUE SERVICE SUMMONS

Petitioners, the UNITED STATES OF AMERICA and its Revenue Officer, JOHN BORCHELT, allege and petition as follows:

1. This proceeding is brought and this Court has jurisdiction hereof under Sections 7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).

2. Petitioner JOHN BORCHELT is and at all times mentioned herein was an employee and officer of the Internal Revenue Service of the United States Department of the Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602 and 7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and 301.7603-1).

3. Petitioner JOHN BORCHELT is and at all times mentioned herein was attempting in the course of authorized duties to determine and collect certain federal tax

1 liabilities of **DANA OLSON** for the tax years of 2003, 2004, 2005 and 2006.

2 4. Petitioner **JOHN BORCHELT** is and at all times herein was attempting in the  
3 course of authorized duties to have respondent produce for inspection, examination and copying  
4 by petitioner certain records possessed by respondent which are relevant and material to attempt  
5 to determine and collect the aforementioned federal tax liabilities of **DANA OLSON**, for the  
6 period stated in paragraph 3 above.

7 5. Respondent **DANA OLSON**'s last known address is 1242 Alabama Street, San  
8 Francisco, CA 94110, which is within the venue of this Court.

9 6. Petitioner **JOHN BORCHELT** is informed and believes that said respondent is  
10 in possession and control of records, paper and other data regarding income and other matters  
11 covered by said petitioner's inquiry and to which petitioners do not otherwise have access,  
12 possession, or control.

13 7. On December 5, 2007, in accordance with law, Petitioner **JOHN BORCHELT**  
14 served a summons on respondent **DANA OLSON** in respect to the subject matter described in  
15 paragraphs 3, 4, and 6 above, by slipping through open mail slot in door an attested copy of the  
16 summons at the last and usual place of abode of the respondent **DANA OLSON**. The  
17 requirements of said summons are self-explanatory, and a true copy thereof is attached hereto as  
18 Exhibit A and is hereby incorporated by reference as a part of this petition.

19 8. The items sought by the summons described in paragraph 7 above are relevant to  
20 and can reasonably be expected to assist in the determination and collection of the above-  
21 mentioned federal tax liabilities of **DANA OLSON** for the years stated in paragraph 3 above. It  
22 was and now is essential to completion of petitioner's inquiry regarding the determination and  
23 collection of the above-mentioned federal tax liabilities of **DANA OLSON** for the years stated in  
24 paragraph 3 above that respondent produce the items demanded by said summons.

25 9. The respondent did not appear on January 8, 2008, as requested in the summons.

26 10. By letter dated January 25, 2008, respondent **DANA OLSON** was provided with  
27 another opportunity to comply by appearing for an appointment with Petitioner **JOHN**  
28 **BORCHELT** on February 21, 2008. See Exhibit B.

1 11. As of the date of this petition, the respondent has failed to comply with the  
2 summons.

3 12. All administrative steps required by the Internal Revenue Code for issuance of the  
4 summons have been taken.

5 13. There has been no referral to the Department of Justice for criminal prosecution  
6 of the matters described in the summons.

7 **WHEREFORE**, having stated in full their petition against the respondent, petitioners  
8 pray for enforcement of the subject summons as alleged and set forth above, as follows:

9 A. That the named respondent herein be ordered to appear and show cause before this  
10 Court, if any, why respondent should not be compelled by this Court under 26 U.S.C. § 7604(a)  
11 to give such testimony and to produce such items as are required in the herein above-described  
12 summons;

13 B. That respondent be ordered by the Court to appear before the petitioner **JOHN**  
14 **BORCHELT** or any other designated agent, at a time and place directed by the Court and then  
15 and there give such testimony and produce such items as is required by the summons; and

16 C. That the Court grant the petitioner **UNITED STATES OF AMERICA** its costs  
17 in this proceeding and such other and further relief as may be necessary and proper.

18 JOSEPH P. RUSSONIELLO  
19 United States Attorney

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21 THOMAS MOORE  
22 Assistant United States Attorney  
23 Chief, Tax Division  
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VERIFICATION

I, **JOHN BORCHELT**, pursuant to 28 U.S.C. § 1746, declare and state as follows:

I am a duly employed Revenue Officer in the San Francisco, California office of the Internal Revenue Service of the United States Treasury Department. I am one of the petitioners making the foregoing petition. I have read and know the entire contents of the foregoing petition, and all statements of fact contained in said petition are true to the best of my own personal knowledge and recollection, and as to those facts stated upon information and belief, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 3-4-08 at San Francisco, California.

  
**JOHN BORCHELT**



# Summons

## Income Tax Return

In the matter of Dana Olson

Internal Revenue Service (Identify Division) Small Business/Self Employed

Industry/Area (Identify by number or name) Small Business/Self Employed - California Area

Periods: Calendar year ended: December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006

The Commissioner of Internal Revenue

To: Dana Olson

At: 1242 Alabama St, SF, CA 94110

You are hereby summoned and required to appear before John Borchelt, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: Calendar year ended: December 31, 2003, December 31, 2004, December 31, 2005, December 31, 2006

These records and documents include, but are not limited to: Forms W-2 (*Wage and Tax Statement*), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (*including receipt of property other than money*). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2003, 2004, 2005, 2006

We have attached a blank return to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

450 Golden Gate Ave., 6th floor, San Francisco, CA 94102 415-522-4625

Place and time for appearance: At 450 Golden Gate Ave., 6th floor, San Francisco, CA 94102



on the 8th day of January, 2008 at 10 o'clock A m.

Issued under authority of the Internal Revenue Code this 5th day of December, 2007

Department of the Treasury  
Internal Revenue Service

www.irs.gov

Form 6638 (Rev.4-2005)  
Catalog Number 61828W

[Signature]  
Signature of issuing officer

[Signature]  
Signature of approving officer (if applicable)

Revenue Officer

Title

Group Manager  
Title

EXHIBIT A

Original -- to be kept by IRS



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 12-5-07	Time 12:50 noon
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How

☐

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

Placed summons in sealed envelope -  
slipped it through open mail slot in door.

Signature

*J. Bruchel*

Title

R/O

I certify that the copy of the summons served contained the required certification.

Signature

Title



OFFICE OF  
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
OFFICE OF DIVISION COUNSEL  
SMALL BUSINESS/SELF-EMPLOYED  
160 SPEAR STREET, 9TH FLOOR  
SAN FRANCISCO, CA 94105  
(415) 227-5102  
FAX: (415) 227-5159

JAN 25 2008

CC:SB:7:SF:3:GL-102799-08

Dana Olson  
1242 Alabama St.  
San Francisco, CA 94110

Dear Dana Olson:

Small Business/Self-Employed Area: Area Collection  
(Examination) of the Internal Revenue Service has notified our  
office that you did not comply with the provisions of the  
summons served on you on December 5, 2007. Under the terms of  
the summons, you were required to bring documents and to appear  
before Revenue Officer John Borchelt on January 8, 2008.

Legal proceedings may be brought against you in the United  
States District Court for not complying with this summons. To  
avoid such proceedings, you are to appear before Revenue  
Officer:

Name: John Borchelt  
Date: February 21, 2008  
Time: 10:00 A.M.  
Address: 450 Golden Gate., 6<sup>th</sup> Floor  
San Francisco, CA 94102

Any books, records or other documents called for in the  
summons should be produced at that time.

**EXHIBIT** B

INITIAL COPY

JAN 25 2008

SFC 1/25/08

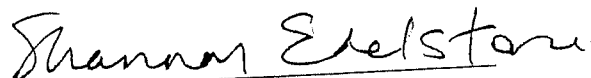
MJS 1/25/08

CC:SB:7:SF:3:GL-102799-08

- 2 -

If you have any questions, please contact Revenue Officer John Borchelt at (415) 522-4625.

Sincerely,

A handwritten signature in cursive script that reads "Shannon Edelstone".

SHANNON EDELSTONE

Attorney (San Francisco)  
(Small Business/Self-Employed)

CC: John Borchelt  
Revenue Officer  
Small Business/Self Employed  
450 Golden Gate., 6<sup>th</sup> Floor  
San Francisco, CA 94102



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COMPTROLLER - 4 PM 2:01  
RICHARD M. HICKING  
CLERK: U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

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NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

SC

UNITED STATES OF AMERICA and  
JOHN BORCHELT, Revenue Officer,

Petitioners,

v.

DANA OLSON,

Respondent.

NO.

**ORDER TO SHOW CAUSE RE  
ENFORCEMENT OF INTERNAL  
REVENUE SERVICE SUMMONS**

Good cause having been shown by the petitioner upon its petition filed in the above-entitled proceeding on \_\_\_\_\_, 2008, it is hereby:

**ORDERED** that respondent Dana Olson appear before this Court on the \_\_\_\_\_ day of \_\_\_\_\_, 2008, at \_\_\_\_m., in Courtroom No. \_\_\_\_\_, \_\_\_\_\_ Floor, United States District Court, \_\_\_\_\_, California, and then and there show cause, if any, why respondent should not be compelled to appear and provide documents and testimony as required by the summons heretofore served upon respondent as alleged and set forth in particular in said petition; and it is further

**ORDERED** that a copy of this Order to Show Cause, together with a copy of the aforesaid petition, be served upon said respondent in accordance with Rule 4 of the Federal Rules of Civil Procedure at least thirty-five (35) days before the return date of this Order above specified; and it is further

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